

**CITY OF CORAL GABLES  
BUDGET/AUDIT ADVISORY BOARD**

**Meeting Minutes: December 28, 2011, 8:00 a.m.**

Conference Room, First Floor, City Hall, 405 Biltmore Way, Coral Gables, Florida

<b>MEMBERS:</b>	<b>J</b>	<b>F</b>	<b>M</b>	<b>A</b>	<b>M</b>	<b>J</b>	<b>J</b>	<b>A</b>	<b>S</b>	<b>O</b>	<b>N</b>	<b>D</b>	<b>APPOINTED BY:</b>
Andy Gomez^						P	P	E	-	P	-	P	Mayor Jim Cason
Roland Sanchez	-	-	P	P	P	P	P	P	-	P	-	P	Vice Mayor William H. Kerdyk, Jr.
John Holian	-	-	P	P	-	E	P	P	-	P	-	E	Comm. Rafael "Ralph" Cabrera, Jr.
Ramon Oyarzun^						P	P	A	-	P	-	P	Comm. Frank C. Quesada
Ofelia Fernandez	-	-	P	E	P	P	P	P	-	P	-	P	Comm. Maria Anderson

(Dash indicates no meeting; blank space indicates member not yet serving)

^ = New Member

**Staff:**

# = Special Meeting

Patrick G. Salerno, City Manager  
Diana M. Gomez, Finance Director  
Lori St. John, Esq., CPA, Consultant  
Caroline McElroy, Internal Auditor

**Minutes Preparation Secretary:** Nancy C. Morgan, Coral Gables Services, Inc.

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**PROCEEDINGS:** The meeting was called to order by Mr. Sanchez at 8:09 a.m.

**MEETING ATTENDANCE:**

**Mr. Gomez made a motion to excuse the absence of Mr. Holian. Mr. Oyarzun seconded the motion, which passed unanimously.**

**MINUTES, OCTOBER 26, 2011 MEETING:**

**Mr. Oyarzun made a motion to approve the minutes of the October 26, 2011 meeting as written. Mr. Gomez seconded the motion, which passed unanimously.**

**INTRODUCTION OF FINANCE DIRECTOR DIANA M. GOMEZ:**

Mr. Salerno introduced Ms. Gomez, and explained that she had been focusing primary attention to assessing all finance operations. At the invitation of the Board, Ms. Gomez relayed her background.

**STATUS OF AUDIT RECOMMENDATIONS:**

Ms. McElroy reviewed the status of three audits, reporting that recommendations were being implemented. She added that the new payroll administrator was positively impacting organizational payroll issues.

**OVERTIME FOR 4<sup>th</sup> QUARTER 2011:**

Ms. St. John stated that overtime decreases continued to improve, and cited improved tracking implemented by the new budget administrator. The 4<sup>th</sup> quarter report results were thoroughly reviewed and discussed.

**UC BANK RECONCILIATION – 3<sup>rd</sup> and 4<sup>TH</sup> QUARTERS – FYE SEPTEMBER 30, 2011:**

Ms. St. John reported the review of bank reconciliations for Police undercover operations revealed proper reconciliations performed timely by appropriate staff with required approval signatures. No unusual activity was noted.

**DISCUSSION:**

Mr. Gomez posed consideration of giving an additional opportunity for members to discuss items other than those listed on the agenda. Mr. Salerno said he will add an "Open Discussion" item to meeting agendas in the future.

The meeting was adjourned at 9:37 a.m.

**Next Meeting: Wednesday, January 25, 2012 at 8:00 a.m., City Hall First Floor Conference Room**

Respectfully submitted,



Patrick G. Salerno  
City Manager, Secretary to the Board